Supreme Court, U. S.
FILED
NOV 23 1974
MICHAEL RODAK, JR., CLERK

APPENDIX

IN THE

Supreme Court of the United States

OCTOBER TERM, 1974

No. 73-2060

CARL M. AUSTIN, *et al.*, *Appellants*,

v.

STATE OF NEW HAMPSHIRE, *et al.*, *Appellees*,

ON APPEAL FROM THE SUPREME COURT
OF THE STATE OF NEW HAMPSHIRE

FILED JULY 22, 1974
PROBABLE JURISDICTION NOTED OCTOBER 15, 1974

IN THE

Supreme Court of the United States

OCTOBER TERM, 1974

No. 73-2060

CARL M. AUSTIN, *et al.*, *Appellants*,

v.

STATE OF NEW HAMPSHIRE, *et al.*, *Appellees*,

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Opinion of the Supreme Court of the State of New Hampshire reported in 316 A.2d 165 as *Carl M. Austin, et al. v. State Tax Commission*, Merrimack No. 6641 is included in Appendix B of Appellants' Jurisdictional Statement at pp. A4-A9.	
Judgment of the Supreme Court of the State of New Hampshire is included in Appendix B of Appellants' Jurisdictional Statement at p. A9.	

CHRONOLOGICAL LIST OF RELEVANT DOCKET ENTRIES

State of New Hampshire — Superior Court
For Merrimack County
Docket Entries

December 6, 1971	—	Petition (for Declaratory Judgment) & Order returnable first Tuesday of January 1972.
December 23, 1971	—	Return of service.
December 24, 1971	—	Defendants' Motion to Dismiss.
December 27, 1971	—	Plaintiff objects to Defendant's Motion to Dismiss and wish to be heard.
April 6, 1972	—	Motion to Dismiss is denied subject to exception. Bill of Exceptions or proposed Reserved Case to be filed by June 1, 1972.
September 19, 1972	—	Proposed Reserved Case.
September 20, 1972	—	Reserved case allowed for transfer.
March 29, 1973	—	Entered in Supreme Court.
February 28, 1974	—	Rescript from the Supreme Court: "Declaratory judgment for the defendant."

Supreme Court of the State

of New Hampshire

Docket Entries

March 29, 1973	— Merrimack 6641: Entered Transfers, without ruling, question whether the payment of commuters income tax (RSA ch. 77-B) by nonresidents employed in New Hampshire violates the State and United States Constitutions.
May 14, 1973	— Plaintiffs' brief filed.
September 4, 1973	— Defendant's brief filed.
September 6, 1973	— Oral arguments in this case were heard.
February 28, 1974	— Declaratory judgment for defendant.
May 13, 1974	— Plaintiffs filed Notice of Appeal to Supreme Court of United States.

PETITION FOR DECLARATORY JUDGMENT

FILED DECEMBER 6, 1971

Now come Carl M. Austin of 52 School Street, Berwick in the County of York, and State of Maine, Arthur W. Peverly of 85 Eliot Road, Kittery in the

County of York and State of Maine, and Richard W. Logan of Brixham Road, York in the County of York and State of Maine, and complain against the State of New Hampshire, Lawton Chandler, William Conway and William Maynard, all of Concord in the County of Merrimack and State of New Hampshire, individually and in their capacity as Commissioners of the New Hampshire Tax Commission, and Lawrence Blake of Concord in the County of Merrimack and State of New Hampshire, individually and in his capacity as Director of the Business Profits Division of the New Hampshire Tax Commission, and say:

1. That said petition is brought by Petitioners individually and on behalf of any citizen of the State of Maine similarly situated who desires to join in said petition.

2. That the Legislature of the State of New Hampshire enacted into law R.S.A. 77-B entitled Commuters Income Tax, said act becoming effective on July 1, 1970.

3. That Section 77-B:22 II. provides as follows: "On Nonresidents, Income Earned in New Hampshire. A tax is hereby imposed upon every taxable nonresident, which shall be levied, collected and paid annually at the rate of four percent of their New Hampshire derived income as defined in RSA 77-B:1 less an exemption of two thousand dollars; provided, however, that if the tax hereby imposed exceeds the tax which would be imposed upon such income by the state of residence of the taxpayer, if such income were earned in such state, the tax hereby imposed shall be reduced to equal the tax which would be imposed by such other state."

4. That in 1970, the Petitioners, Carl M. Austin, Arthur W. Peverly and Richard W. Logan, were employed in occupations or businesses in which they derived income while working in the State of New Hampshire and are presently so engaged.

5. That as a result of said employment said Petitioners paid through withholding and by direct payment, taxes to the State of New Hampshire Business Profits Tax Division, collected under the terms of said act and are still having to pay said tax.

6. That said Petitioners are informed and believe and therefore allege that said act is arbitrary, discriminatory and retaliatory against them and against other citizens of the State of Maine similarly situated and a violation of their rights under the constitution of the United States of America and the constitution of the State of New Hampshire.

7. That a justiciable controversy exists between the Petitioners and the Petitionees.

WHEREFORE, said Petitioners pray: that they be granted a hearing on this petition; that after said hearing a judgment declaratory be entered declaring Section 2 II. of RSA 77-B null and void as a violation of the rights of said Petitioners under the constitution of the United States of America and the constitution of the State of New Hampshire; that said Petitionees be ordered to refund to the Petitioners all sums collected together with interest; that they be granted their costs and reasonable attorneys fees; that upon final determination Petitionees be restrained and enjoined from levying, assessing or collecting any further taxes under said Section; and for such other and further relief as may be just.

Carl M. Austin,
Arthur W. Peverly and
Richard W. Logan

By their attorneys
Flynn, Powell & McGuirk

By: *Thomas E. Flynn*
Smith, Elliott & Wood
Saco, Maine

By: *Charles W. Smith*

RESERVED CASE

ALLOWED FOR TRANSFER

SEPTEMBER 20, 1972

This is a petition for declaratory judgment wherein the petitioners allege that the commuters income tax, RSA 77-B, to be in violation of the rights of the petitioners under the Constitution of the United States of America and the Constitution of the State of New Hampshire; and seek injunctive and other relief.

The defendant moved to dismiss, which motion was denied and defendant has seasonably excepted. It is agreed that the plaintiffs are residents in the State of Maine, employed in the State of New Hampshire, and have paid the tax assessed by RSA 77-B in accordance with their tax returns copies of which are exhibits and are transferred with the record in accordance with the list of exhibits included herein.

All question of law raised by the within petition and the action of the Court on the motion to dismiss are reserved and transferred without ruling.

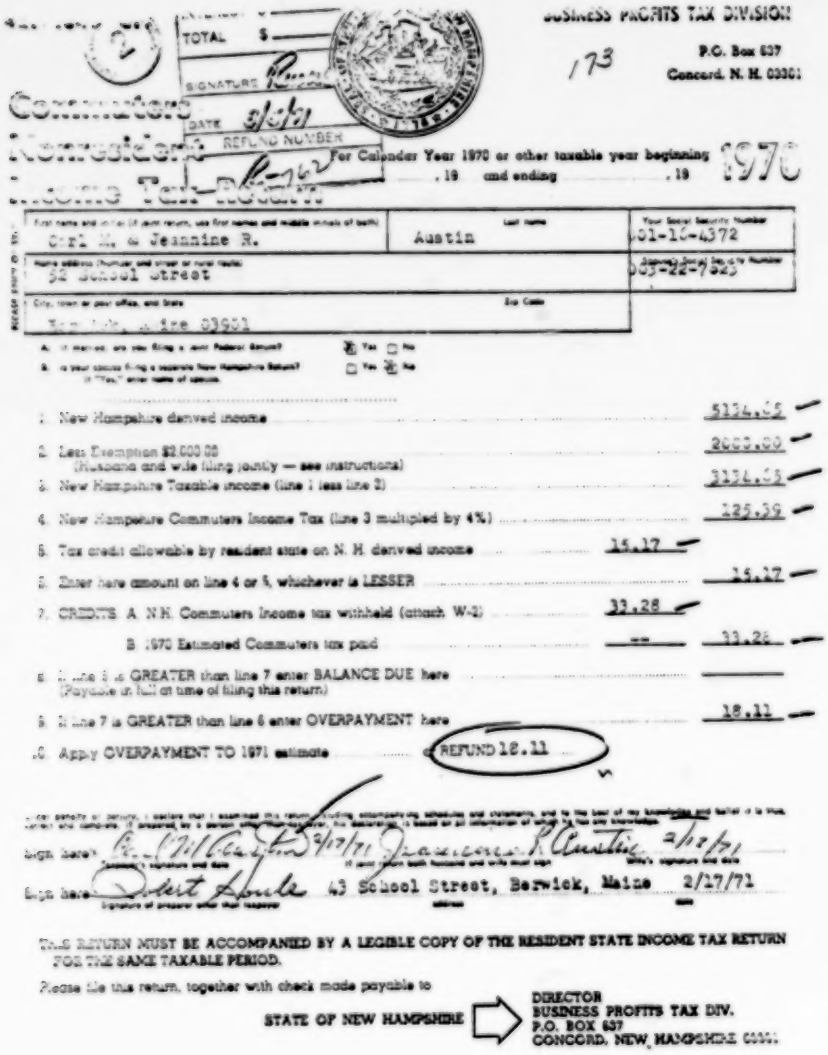
The pleadings, including all motions with the Court's action thereon and with a list of the exhibits transferred, are to be printed as an appendix.

Reserved and transferred.

Charles J. Flynn
Charles J. Flynn

September 20, 1972

EXHIBIT 1



BUSINESS PROFITS TAX DIVISION

P.O. Box 637
Concord, N. H. 03301

TOTAL $

SIGNATURE

DATE 2/17/71

REFUND NUMBER

173

Commuters
Nonresident
Income Tax Return

For Calendar Year 1970 or other taxable year beginning ..... , 19 and ending ..... , 19 1970

Carl H. & Jeannine R.	Austin	001-10-4372
52 School Street		005-22-7525
York Me., Wire 03909		

A. If married, are you filing a joint Federal return? ☒ Yes ☐ No

B. Is your spouse filing a separate New Hampshire Return? ☐ Yes ☒ No
If "Yes," enter name of spouse.

1. New Hampshire derived income		5124.09
2. Less Exemption $2,000.00 (If income and wife filing jointly — see instructions)		2000.00
3. New Hampshire Taxable income (line 1 less line 2)		3124.09
4. New Hampshire Commuters Income Tax (line 3 multiplied by 4%)		125.39
5. Tax credit allowable by resident state on N. H. derived income	16.17	
6. Enter here amount on line 4 or 5, whichever is LESSER		16.17
7. CREDITS A. N.H. Commuters income tax withheld (attach W-2)	33.28	
B. 1970 Estimated Commuters tax paid	--	33.28
8. If line 7 is GREATER than line 6 enter BALANCE DUE here (Payable in full at time of filing this return)		
9. If line 7 is GREATER than line 6 enter OVERPAYMENT here		18.11
10. Apply OVERPAYMENT TO 1971 estimate	REFUND 18.11	

Under penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, my declaration is based on all information of which I have any knowledge.

Sign here: Carl H. Austin 2/17/71 Jeannine R. Austin 2/17/71
(Taxpayer's signature and date) (If joint return, both husband and wife must sign) (Spouse's signature and date)

Sign here: Robert Houle 43 School Street, Berwick, Maine 2/17/71
(Signature of preparer other than taxpayer) (Address) (Date)

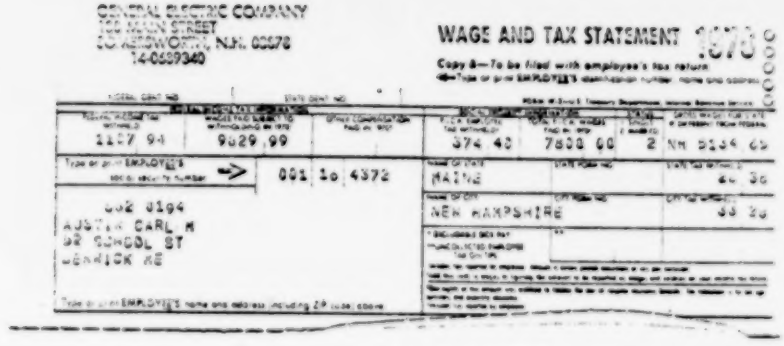
THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE RESIDENT STATE INCOME TAX RETURN FOR THE SAME TAXABLE PERIOD.

Please file this return, together with check made payable to

STATE OF NEW HAMPSHIRE

DIRECTOR
BUSINESS PROFITS TAX DIV.
P.O. BOX 637
CONCORD, NEW HAMPSHIRE 03301

EXHIBIT 1 (cont'd)



CENTRAL ELECTRIC COMPANY
100 MAIN STREET
SO. NEWBURY, N.H. 03570
14-0699340

WAGE AND TAX STATEMENT 1970

Copy B—To be filed with employee's tax return

1107.94	9029.99		374.40	7800.00	2	NH 5124.09

Type or print EMPLOYEE'S → 001 10 4372

002 0194
AUSTIN CARL H
52 SCHOOL ST
WERWICK ME

MAINE	64.36
NEW HAMPSHIRE	33.28

EXHIBIT 1 (cont'd)

For the Year ending December 31, 1970 or other Taxable Year

Beginning _____, 19__, Ending _____, 19__

1040

First name and initial (if joint return, use first name and middle initials of both) | Last name | Your social security number

Carl M. & Jeannine H. Austin | 021 18 4372

Present home address (number and street or rural route) | Spouse's social security number

52 School Street | 03 29 7609

City, town or post office, State and Zip Code | Occupation | Spouse's

Berwick, Maine 03901 | Salesman | Home life

1. Legal Residence: If Maine, show municipality; if outside Maine, show state or foreign country: Berwick

2. Exemptions—Total number of exemptions claimed on your 1970 Federal Income Tax return: 6

3. Your Filing Status—check only one:
- ☐ Single
- ☐ Married filing separately. Name of spouse: _____
- ☐ Married filing jointly
- ☒ Surviving widow(er) with dependent child

4. ☒ Resident ☐ Nonresident ☐ Part year resident — enter dates that you were a Maine resident: from _____ to _____

5. Federal adjusted gross income (line 18, Federal Form 1040)	5	5995 | 57
6. Adjustments (page 2, schedule 1, line 5)	6	-0-
7. Maine adjusted gross income (line 5 added to or subtracted from line 6). (If line 7 is less than $10,000, and you do not itemize deductions, enter tax on line 12 from the appropriate table on pages 7 through 9 of the instructions.)	7	5995 | 57
8. Deductions: 10% of line 7, or itemized (See instructions)	8a	
9. Exemptions: multiply total number by $1,000	9b	
10. Total amount for deductions and exemptions (add lines 8 and 9)	10	
11. Income subject to Maine Income Tax (subtract line 10 from line 7)	11	
12. Maine Income Tax (see instructions)	12	22 | 35
13. Credits: a. Maine Income Tax withheld (attach W-2)	13a	20 | 38
b. 1970 Maine estimated tax paid	13b	
c. Income tax paid to another jurisdiction (page 2, schedule 3, line 18)	13c	15 | 17
14. Total credits (add lines 13a, 13b, and 13c)	14	40 | 55
15. If line 12 is greater than line 14, enter BALANCE DUE. Pay in full with return	15	
16. If line 14 is greater than line 12 enter OVERPAYMENT	16	18 | 20
17. Amount of line 16 to be: (a) CREDITED on 1971 estimated tax ☐ % (b) REFUNDED	17	18 | 20

Do not use — for office use only: NM ☐ CK ☐ MD ☐ CA ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature: C. M. Austin — Date: 2/17/71

YOUR COPY

Signature of preparer other than taxpayer, based on all information of which he has any knowledge: _____ — Date: 2/17/71

Address: 43 School Street, Berwick, Maine

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Please file this return, together with check made payable to TREASURER OF STATE, with the DO NOT SEND CASH

Bureau of Taxation
Income Tax Division
State Office Building
Augusta, Maine 04330

EXHIBIT 1 (cont'd)

FORM 1040-ME, PAGE 2

SCHEDULE 1 – ADJUSTMENTS

Additions

1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) ..... $ _____

Deductions

2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) $ _____
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below) _____
4. Add lines 2 and 3 _____
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6 _____

SCHEDULE 2 – DEDUCTIONS

6. Total itemized deductions, Federal Form 1040 ..... $ _____
7. a. Income taxes imposed by this State or any other taxing jurisdiction included in line 6 ..... $ _____
   b. Interest or expenses, included in line 6, incurred in the production of Maine exempt income _____
8. Add lines 7 a and 7 b _____
9. Subtract line 8 from line 6 _____
10. Interest or expenses, not included in line 6, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax _____
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line 8 _____

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY

12. Percentage limitation (page 1, line 7, divided by your Maine adjusted gross income as if you were a resident) _____ %
13. Multiply line 11 by line 12, enter here and on page 1, line 8 _____

SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7	$	5995.57
15. Income taxed by other jurisdictions included in line 14		33.46
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14)		.0056 %
17. Limitation of Credit:		
a. Page 1, line 12 multiplied by 51.7 % on line 16	$	15.17
b. Income taxes paid other jurisdictions		33.46
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c		15.17

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 — Employer's Name	Where employed—City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations			
21. All other income			
22. Totals of column A and column B			
23. Enter column B total			
24. Subtract line 23 from line 22. Enter here and on line 3, schedule 1 above			

EXHIBIT 2

BUSINESS PROFITS TAX DIVISION

P.O. Box 637
Concord, N. H. 03301

7131

Commuters
Nonresident
Income Tax Return

For Calendar Year 1970 or other taxable year beginning . 19 and ending . 19 1970

Your name and initial (if joint return, use first names and middle initials of both)	Last name	Your Social Security Number
[illegible]	PEVERLY	017-14-5846
Home address (number and street or rural route)		Spouse's Social Security Number
85 ELIOT ROAD		025-18-4254
City, town or post office, and state	Zip Code	
KITTERY MAINE	03904	

A. Husband and wife filing a joint Federal Return? ☑ Yes ☐ No

B. Husband and wife filing a separate New Hampshire Return? ☐ Yes ☒ No
If "Yes," enter name of spouse

1. New Hampshire derived income		7446.00
2. Less Exemption $2,000.00 (Husband and wife filing jointly — see instructions)		2000.00
3. New Hampshire Taxable income (line 1 less line 2)		5446.00
4. New Hampshire Commuters Income Tax (line 3 multiplied by 4%)		217.84
5. Tax credit allowable by resident state on N. H. derived income	60.93	
6. Enter here amount on line 4 or 5, whichever is LESSER		60.93
7. CREDITS A. N.H. Commuters income tax withheld (attach W-2)	60.88	
B. 1970 Estimated Commuters tax paid	—	60.88
8. If line 6 is GREATER than line 7 enter BALANCE DUE here (Payable in full at time of filing this return)		.05
9. If line 7 is GREATER than line 6 enter OVERPAYMENT here		
10. Apply OVERPAYMENT TO 1971 estimate or REFUND		

Under penalty of perjury, I declare that I examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here: [signature] March 24, 1971 — Elaine M. Peverly 3/24/71
Taxpayer's signature and date — If joint return, husband and wife must sign — Wife's signature and date

Sign here: Signature of preparer other than taxpayer — address — date

THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE RESIDENT STATE INCOME TAX RETURN FOR THE SAME TAXABLE PERIOD.

Please file this return, together with check made payable to STATE OF NEW HAMPSHIRE

DIRECTOR
BUSINESS PROFITS TAX DIV.
P.O. BOX 637
CONCORD, NEW HAMPSHIRE 03301

EXHIBIT 2 (cont'd)

Simplex Wire & Cable Co.
Wells Road
North Berwick, Maine 03906
04-1837620

WAGE AND TAX STATEMENT 1970

Copy No. 2—To be filed with Employee's State or City Income Tax Return

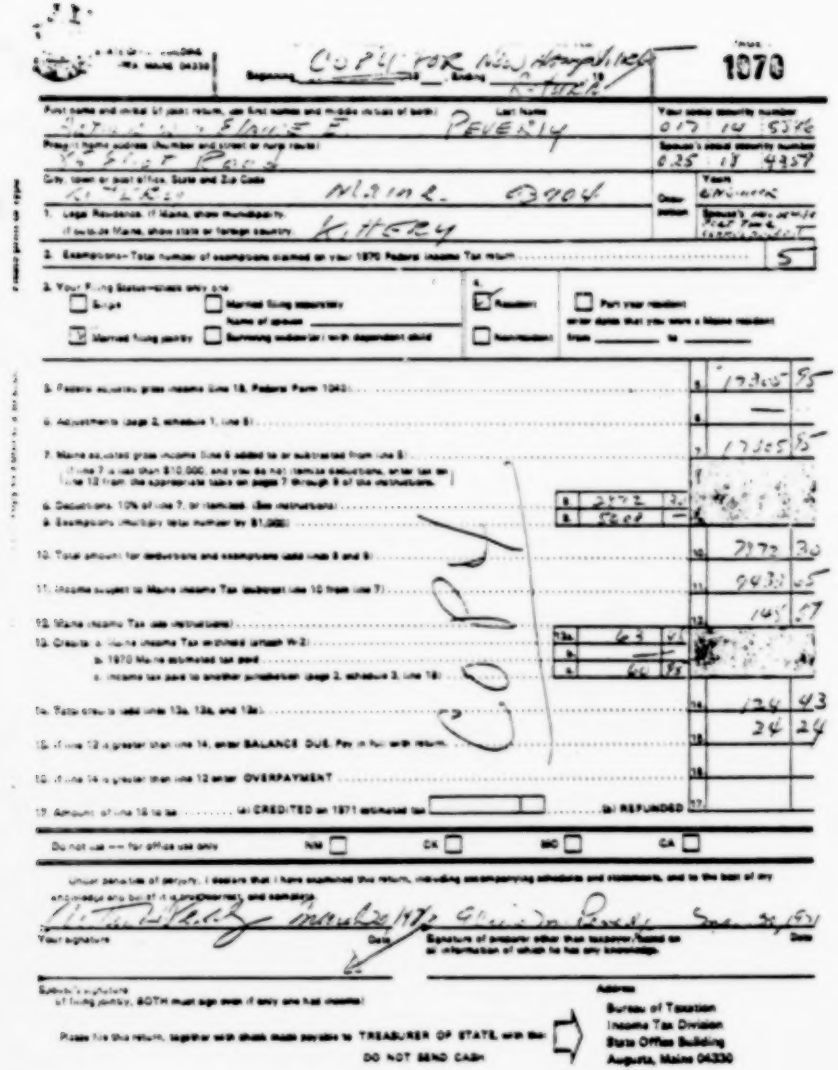
2,113.36	14,222.00		374.40	7,800.00	2 7,046.00
					60.88

017-14-5846

A W PEVERLY
85 ELIOT ROAD
KITTERY, MAINE

NEW HAMPSHIRE

EXHIBIT 2 (cont'd)



1970

COPY FOR New Hampshire Return

Your name: Patricia Elaine Peverly
Your social security number: 017 14 5516
Present home address: 92 First Road
Spouse's social security number: 025 18 4957
City, town or post office, State and Zip Code: Kittery Maine 03904
1. Legal Residence, if Maine, show municipality. If outside Maine, show state or foreign country: Kittery
2. Exemptions—Total number of exemptions claimed on your 1970 Federal Income Tax return: 5
3. Your Filing Status—check only one: ☐ Single ☐ Married filing separately ☐ Married filing jointly ☐ Surviving widow(er) with dependent child
Name of spouse:
4. ☒ Resident ☐ Nonresident ☐ Part year resident, enter dates that you were a Maine resident: from ____ to ____
5. Federal adjusted gross income (Line 19, Federal Form 1040): 17365.95
6. Adjustments (page 2, schedule 1, line 5): —
7. Maine adjusted gross income (line 5 added to or subtracted from line 6): 17365.95
(If line 7 is less than $10,000, and you do not itemize deductions, enter tax on line 13 from the appropriate table on pages 7 through 9 of the instructions.)
8. Deductions: 10% of line 7, or itemized. (See instructions): 3272.30
9. Exemptions (multiply total number by $1,000): 5000 —
10. Total amount for deductions and exemptions (add lines 8 and 9): 7972.30
11. Income subject to Maine Income Tax (subtract line 10 from line 7): 9393.65
12. Maine Income Tax (see instructions): 145.07
13. Credits: a. Maine Income Tax withheld (attach W-2): 63.00
b. 1970 Maine estimated tax paid: —
c. Income tax paid to another jurisdiction (page 2, schedule 3, line 18): 60.95
14. Total credits (add lines 13a, 13b, and 13c): 124.43
15. If line 12 is greater than line 14, enter BALANCE DUE. Pay in full with return: 20.64
16. If line 14 is greater than line 12 enter OVERPAYMENT
17. Amount of line 16 to be: (a) CREDITED on 1971 estimated tax ____ (b) REFUNDED

Do not use — for office use only: NM ☐ OK ☐ MC ☐ CA ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is correct, complete, and complete.

Your signature: Patricia E Peverly Date: March 14, 1971
Signature of preparer other than taxpayer, based on all information of which he has any knowledge. Date: Mar 30, 1971

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Please file this return, together with check made payable to TREASURER OF STATE, with the DO NOT SEND CASH

Address: Bureau of Taxation, Income Tax Division, State Office Building, Augusta, Maine 04330

EXHIBIT 2 (cont'd)

FORM 1040-ME, PAGE 2

SCHEDULE 1 – ADJUSTMENTS

Additions
1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) ..... 1. —

Deductions
2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) 2. —
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below) —
4. Add lines 2 and 3 —
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6 —

SCHEDULE 2 – DEDUCTIONS

8. Total itemized deductions, Federal Form 1040 ..... 3007.00
7 a. Income taxes imposed by the State or any other taxing jurisdiction included in line 8 ..... 134.70
b. Interest or expenses, included in line 8, incurred in the production of Maine exempt income 134.70
9. Add lines 7 a and 7 b 3272.30
6. Subtract line 8 from line 8 ..... 3272.30
10. Interest or expenses, not included in line 8, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax —
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line 8 ..... 3272.30

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY
12. Percentage limitation (page 1, line 7, divided by your Maine adjusted gross income as if you were a resident) ..... —%
13. Multiply line 11 by line 12, enter here and on page 1, line 8 —

SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS
RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7 ..... 17365.95
15. Income taxed by other jurisdictions included in line 14 ..... 244.61
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14) ..... 41 %
17. Limitation of Credit:
a. Page 1, line 12 multiplied by 41 % on line 16 ..... 41% of 148.67 ..... 60.95
b. Income taxes paid other jurisdictions ..... 202.84 ..... 60.95
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE
NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 Employer's Name / Where employed–City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations		
21. All other Income		
22. Totals of column A and column B		
23. Enter column B total		
24. Subtract line 23 from line 22. Enter here and on line 3, schedule 1 above		

EXHIBIT 3

BUSINESS PROFITS TAX DIVISION
P.O. Box 637
Concord, N. H. 03301

9966

TAX YEAR
1st Payment
2nd Payment
Final Payment
Amended Return

For Calendar Year 1970 or other taxable year beginning January 1, 1970 and ending December 31, 1970 **1970**

(If joint return, use first names and middle initials of both) MARY S.	Last name LOGAN	Your Social Security Number 041-26-[illegible]
Number and street (or rural route) 1 Lenham Road		Spouse's Social Security Number 040-22-[illegible]
City, town or post office, and State Hillside	Zip Code 02907	

A. If married, are you filing a joint Federal Return? ☑ Yes ☐ No

B. Is your spouse filing a separate New Hampshire Return? ☐ Yes ☐ No
If "Yes," enter name of spouse.

1. New Hampshire derived income		32,000
2. Less Exemption $2,000.00 (Husband and wife filing jointly — see instructions)		2,000
3. New Hampshire Taxable income (Line 1 less line 2)		30,000
4. New Hampshire Commuters Income Tax (line 3 multiplied by 4%)		1200
5. Tax credit allowable by resident state on N. H. derived income	898.00	
6. Enter here amount on line 4 or 5, whichever is LESSER	898.00	
7. CREDITS: A. N.H. Commuters Income tax withheld (attach W-2)	252	
B. 1970 Estimated Commuters tax paid		252
8. If line 6 is GREATER than line 7 enter BALANCE DUE here → (Payable in full at time of filing this return)	646.00	0
9. If line 7 is GREATER than line 6 enter OVERPAYMENT here		-0-
10. Apply OVERPAYMENT TO 1971 estimate ____ or REFUND ____		

Under penalties of perjury, I declare that I examined this return including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here: Husband's signature and date: Mary S. Logan — If joint return both husband and wife must sign. Wife's signature and date:

Sign here: Preparer's signature and date: RUSSELL S. CARY & CO., C.P.A.'s — address: 24 Porter Street, Melrose, Mass. 02176 — date:

THIS RETURN MUST BE ACCOMPANIED BY A LEGIBLE COPY OF THE RESIDENT STATE INCOME TAX RETURN FOR THE SAME TAXABLE PERIOD.

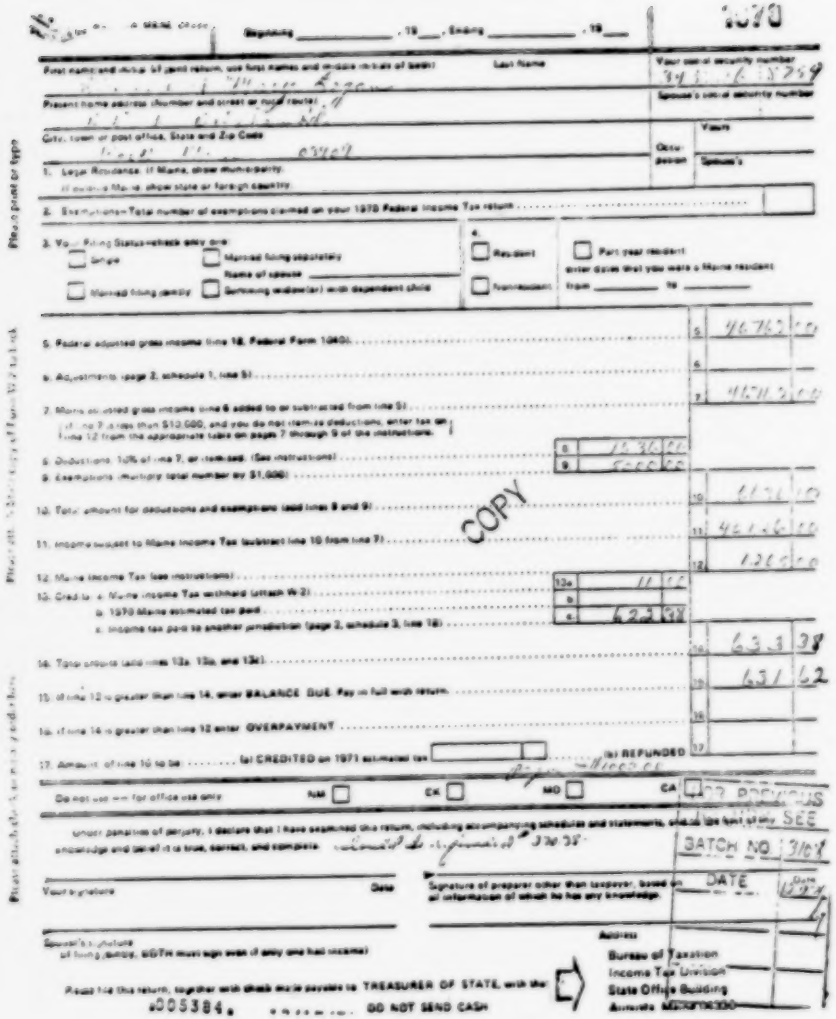
Return this return, together with check made payable to Treasurer of State of New Hampshire

DIRECTOR
BUSINESS PROFITS TAX DIV.

EXHIBIT 3 (cont'd)

BEST COPY AVAILABLE

EXHIBIT 3 (cont'd)



1970

COPY

EXHIBIT 3 (cont'd)

Additions

1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) ..... $

Deductions

2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) $
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below)
4. Add lines 2 and 3
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6

SCHEDULE 2 – DEDUCTIONS

6. Total itemized deductions, Federal Form 1040 ..... $
7 a. Income taxes imposed by this State or any other taxing jurisdiction included in line 6 ..... $
b. Interest or expenses, included in line 6, incurred in the production of Maine exempt income
8. Add lines 7 a and 7 b
9. Subtract line 8 from line 6
10. Interest or expenses, not included in line 6, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line 8

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY

12. Percentage limitation (page 1, line 7, divided by your Maine adjusted gross income as if you were a resident) ..... %
13. Multiply line 11 by line 12, enter here and on page 1, line 8

SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS
RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7 ..... $ 46,762.00
15. Income taxed by other jurisdictions included in line 14 ..... $ 22,000.00
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14) 49.2%
17. Limitation of Credit:
a. Page 1, line 12 multiplied by 49.2 % on line 16 ..... $ 622.38
b. Income taxes paid other jurisdictions ..... $ 640.00
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c 622.38

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE
NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 Employer's Name	Where employed–City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations			
21. All other income			
22. Totals of columns A and column B			

EXHIBIT 3 (cont'd)

LOGAN RICHARD W MARY
R C 1 BRIXHAM RD
YORK ME 03909

REVISED BY MAINE STATE TAX DEPT.

Your social security number 343 24 4975
Spouse's social security number 010 32 4926
Yours EXECUTIVE
Spouse's CLERK

1. Legal Residence. If Maine, show municipality. If outside Maine, show state or foreign country YORK

2. Exemptions—Total number of exemptions claimed on your 1970 Federal Income Tax return 5

3. Your filing Status—check only one
☐ Single ☐ Married filing separately
☐ Married filing jointly ☐ Surviving widow(er) with dependent child
Name of spouse
4. ☐ Resident ☐ Nonresident ☐ Part year resident enter dates that you were a Maine resident from ____ to ____

5. Federal adjusted gross income (line 18, Federal Form 1040) 5 41,710
6. Adjustments (page 2, schedule 1, line 5) 6
7. Maine adjusted gross income (line 5 added to or subtracted from line 5) 7 41,710
(If line 7 is less than $10,000, and you do not itemize deductions, enter tax on line 12 from the appropriate table on pages 7 through 9 of the instructions.)
8. Deductions: 10% of line 7, or itemized (See instructions) 8 4,171
9. Exemptions: multiply total number by $1,000 9 5,000
10. Total amount for deductions and exemptions (add lines 8 and 9) 10 9,171
11. Income subject to Maine Income Tax (subtract line 10 from line 7) 11 32,539
12. Maine Income Tax (see instructions) 12 1,240
13. Credits: a. Maine Income Tax withheld (attach W-2) 13a 11
b. 1970 Maine estimated tax paid 13b
c. Income tax paid to another jurisdiction (page 2, schedule 3, line 18) 13c 252
14. Total credits (add lines 13a, 13b, and 13c) 14 263
15. If line 12 is greater than line 14, enter BALANCE DUE. Pay in full with return 15 977
16. If line 14 is greater than line 12 enter OVERPAYMENT 16
17. Amount of line 16 to be (a) CREDITED on 1971 estimated tax ☐ (b) REFUNDED 17

Do not use — for office use only NM ☐ CK ☐ MO ☐ CA ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature Date

Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

Signature of preparer other than taxpayer, based on all information of which he has any knowledge Date
RUSSELL S. CARY & CO., C.P.A.'s
24 Porter Street, Melrose, Mass. 02176

Please file this return, together with check made payable to TREASURER OF STATE, with the Bureau of Taxation, Income Tax Division, State Office Building

Please print or type

Please attach State copy of Form W-2 to back

Please attach check or money order here

EXHIBIT 3 (cont'd)

Form 4A

1. Income exempt from Federal Income Tax but taxable by Maine Law (resident individual only) $

Deductions

2. Income exempt from Maine Income Tax but taxable by Federal Law (resident individual only) $
3. Income not derived from sources within Maine (nonresident individual only – schedule 4 below)
4. Add lines 2 and 3
5. Net adjustment (subtract line 4 from line 1) enter here and on page 1, line 6

SCHEDULE 2 – DEDUCTIONS

6. Total itemized deductions Federal Form 1040 $ 5,137
7. a. Income taxes imposed by this State or any other taxing jurisdiction included in line 6 $ 503
b. Interest or expenses, included in line 6, incurred in the production of Maine exempt income
8. Add lines 7 a and 7 b 503
9. Subtract line 8 from line 6 4,634
10. Interest or expenses, not included in line 6, incurred in the production of income taxable by Maine Law but exempt from Federal Income Tax
11. Add lines 9 and 10, enter here and (residents only) on Page 1, line 8 4,634

LIMITATION OF DEDUCTIONS – NONRESIDENT INDIVIDUAL ONLY

12. Percentage limitation (page 1, line 7, divided by your Maine adjusted gross income as if you were a resident)
13. Multiply line 11 by line 12, enter here and on page 1, line 8

SCHEDULE 3–CREDIT FOR INCOME TAX PAID TO OTHER JURISDICTIONS
RESIDENT INDIVIDUAL ONLY

14. Maine adjusted gross income page 1, line 7 $ 41,710
15. Income taxed by other jurisdictions included in line 14 4,222
16. Percentage of income taxed by other jurisdictions (divide line 15 by line 14) 10%
17. Limitation of Credit
a. Page 1, line 12 multiplied by 10 % on line 16 $ 1240
b. Income taxes paid other jurisdictions 252
18. Allowable Credit, line 17a or 17b, whichever is less, enter here and on page 1, line 13c 252

SCHEDULE 4 – INCOME NOT DERIVED FROM SOURCES WITHIN MAINE
NONRESIDENT INDIVIDUAL ONLY

19. Wages, Salaries, Bonuses, Commissions, and Other Compensation included on page 1, line 5 Employer's Name	Where employed–City and State	Federal adjusted gross income A	Maine adjusted gross income B
20. Profit (or loss) from Business, Profession, Partnerships and Small Business Corporations			
21. All other income			
22. Totals of column A and column B			
23. Enter column B total			
24. Subtract line 23 from line 22. Enter here and on line 3, schedule 1 above			